Docket No.: 50195-289 **PATENT**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re Application of

Customer Number: 20277

Itaru SHIBATA, et al.

Confirmation Number: 3374

Serial No.: 10/046,918

Group Art Unit: 1745

Filed: January 17, 2002

Examiner: TSANG-FOSTER, Susy

For: SOLID OXIDE FUEL CELL

AMENDMENT

Mail Stop Non-Fee Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

These amendments and remarks are filed in response to the Office Action dated January 16, 2004.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 4 of this paper.

Remarks begin on page 11 of this paper.

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SOLID OXIDE FUEL CELL

Mail Stop Non-Fee Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached:

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	33	35	0	\$18.00 =	\$0.00
Independent Claims	3	3	0	\$86.00 =	\$0.00
		Multiple claims ne	Multiple claims newly presented		
Fee for extension of time				\$110.00	
				\$0.00	
		Total of Above Calculations			\$110.00

Please charge my Deposit Account No. 500417 in the amount of \$110.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

Bernard P. Codd

Registration No. 46,429

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Date: May 17, 2004